

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS
(BOSTON DIVISION)

CASE NO. 17-CR-10265

UNITED STATES OF AMERICA,:

Plaintiff, :

v. :

SALLY ANN JOHNSON, :

Defendant. :

..... :

**DEFENDANT'S OBJECTIONS TO
THE PRESENTENCE INVESTIGATION REPORT**

Defendant, Sally Ann Johnson, hereby files her objections to the presentence investigation report and states:

1. Ms. Johnson objects to paragraph 11 of the report to the extent that it states that Ms. Johnson received a total of \$3,567,300 of income from services. A majority of these funds received by Ms. Johnson were intended to be gifts from the Grantor. The Grantor by letter dated November 14, 2013 confirmed her intent. A substantial amount of time later, the Grantor's brother, a licensed attorney, caused Grantor to execute a durable power of attorney appointing him the power to handle her affairs. At the time Grantor executed the subject power of attorney Grantor was of sound mind.

2. Ms. Johnson objects to paragraph 27 of the report to the extent that it states that Ms. Johnson received a total of \$3,567,300 of income from services during 2007 through 2014. Ms.

Johnson states that the funds provided to her by the Grantor during the period of time 2007 through 2012 were intended to be gifts. Grantor had no noticeable issues with her faculties during that period of time. Ms. Johnson was told by a tax return preparer during this period of time that the receipt of gifts was not a taxable event and no tax return needed to be filed by the recipient. Ms. Johnson acknowledges that as the Grantor advanced in age she became more forgetful. This became noticeable in late 2013. Ms. Johnson also recognizes that during this period of time it was Grantor's intent to pay her for her services and that the services were taxable.

3. Ms. Johnson objects to paragraph 28 of the report to the extent that it states that Ms. Johnson received a total of \$3,567,300 of income from services during 2007 through 2014 which resulted in a tax loss of \$713,460. Ms. Johnson states that the tax loss was less than \$250,000.

4. Ms. Johnson objects to paragraph 30 of the report to the extent that it adopts the government's position that the letter dated November 14, 2013 was not knowingly signed by the Grantor.

5. Ms. Johnson objects to paragraph 31 of the report to the extent that it states that Grantor's did not have the mental capacity to understand the letter she signed on November 14, 2013.

6. Ms. Johnson objects to paragraphs 37 and 42 of the report to the extent that it states that the tax loss is \$713,460 and the base offense level is 20. Ms. Johnson states that the tax loss is less than \$250,000 and the base offense level is 16.

7. Ms. Johnson objects to paragraph 46 of the report to the extent that it states that the applicable total offense level of 17. Ms. Johnson states that the total offense level is 13.

8. Ms. Johnson objects to the objections submitted by the United States to the report and

opposes any upward adjustment. Ms. Johnson asserts that the government's position is inconsistent with the plea agreement of the parties.

Respectfully submitted,

/s/ David M. Garvin

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 27, 2017, a true and correct copy of the foregoing was furnished by CM/ECF to all counsel of record.

By: /s/ David M. Garvin
David M. Garvin